

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----X	
	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket No. 8238

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On April 12, 2010, I caused to be served the "Trustee's Statement Regarding Motion of Lehman Brothers Holdings Inc. Pursuant to Federal Rule of Bankruptcy Procedure 9019 for Authorization and Approval of Certain Settlements with the Internal Revenue Service," dated April 12, 2010, [Docket No. 8238], by causing true and correct copies to be:
 - a) enclosed securely in postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A,
 - b) delivered via electronic mail to those parties listed on the annexed Exhibit B, and
 - c) delivered via facsimile to those parties listed on the annexed Exhibit C,
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
12th day of April, 2010
/s/ Elli Petris

Notary Public, State of New York
No. 01PE6175879
Qualified in Nassau County
Commission Expires October 22, 2011

/s/ Eleni Kossivas
Eleni Kossivas

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